IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

SATURDAY, THE 18TH AUGUST 2007 / 27TH SRAVANA 1929

WP(C).No. 25047 of 2007(F)

PETITIONER:

MRS.IRUDAYA MARY, PROPRIETRIX,
STAR MATCH FACTORY, MULLURKARA,
THRISSUR.

BY ADV. SMT.S.K.DEVI

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES,
WADAKKANCHERRY.

2. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES,
THRISSUR - 4.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.25047 of 2007

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Dated this the 18th day of August, 2007.

JUDGMENT

The petitioner's case is that penalty levied and though paid in 1988, was modified in revision vide Ext.P4 in 2006. Consequently petitioner is entitled to refund of excess penalty paid. There is an outstanding demand for 2004-2005. In the circumstances, W.P. is disposed of directing the first respondent to verify the refund amount due to the petitioner and to adjust the same against the outstanding demand for any year including the year 2004-2005 and demand balance or if excess is there, to refund the same to the petitioner within a period of two months from the date of production of copy of this judgment. There will also be direction to the first respondent that adjustment of refund against demand should be made on the due date on which demand was raised after grant of refund. If refund was granted on a later date after raising the demand, then adjustment should be made as on that date and the officer is directed to recalculate interest after giving credit on this basis.

C.N.RAMACHANDRAN NAIR
Judge

pms